



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 14, 2022

Marcelo Fischer  
Chief Financial Officer  
IDT Corporation  
520 Broad Street  
Newark, NJ 07102

**Re: IDT Corporation**  
**Form 10-K for the Year Ended July 31, 2021**  
**Filed October 14, 2021**  
**File No. 001-16371**

Dear Mr. Fischer:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology